EXHIBIT 161

From: Robert Kent <rkentppi@att.net>
Sent: Tuesday, October 28, 2014 11:14 AM
To: Brantley, Eric
Cc: 'Mike Kent'; Robert Todd Kent
Subject: RE: EXTERNAL: RE: SOM

That is great. Thank you for helping us work through this issue. The entire process resulted in a much more robust SOM procedure for our company. Just let me know when you will be in California and we will be happy to show you all of the new or revised processes we have put into place to assure our customers are in compliance with DEA directives.

Thanks again.
Robert

Robert Kent, PharmD
Quality Control & Compliance
Preferred Pharmaceuticals Inc.
www.preferredpharmaceuticals.com
Office: 714-777-3729
Cell: **Redacted**
rkent.ppi@att.net

PREFERRED™ Pharmaceuticals, Inc.
The Physician's Solution.

From: Brantley, Eric [mailto:EBrantley@QualiTestRx.com]
Sent: Tuesday, October 28, 2014 7:45 AM
To: Robert Kent
Cc: Mike Kent
Subject: RE: EXTERNAL: RE: SOM

Thank you Mr. Kent. I have the approval from the Director of DEA Compliance. I will be in California either next month or the first of the year and I would like to do another visit if possible. Thank you for your patience throughout this process.

From: Robert Kent [mailto:rkentppi@att.net]
Sent: Monday, October 27, 2014 5:22 PM
To: Brantley, Eric
Cc: Mike Kent
Subject: EXTERNAL: RE: SOM

Hi Eric,

Our process is a real time manual process using reports generated by our computer database. All orders are received by one person via fax, email or phone. That person gives all orders with controlled substance to myself or the other pharmacist on duty. The orders with 50% or more controlled product get the scrutiny that I described in the previous correspondence and a controlled product check sheet is filled out and processed to completion to see if the order can be

approved. All other orders with controlled product are checked against two printed weekly reports that contains the total volume (number of units) and % of C-II, CIII, C-IV, and C-V as compared to non-controlled that each customer in the database has ordered for the past month and the past 6 months. These two reports let us know just how that customer has been ordering. We can see if the order being examined is out of line as to frequency, amount of product or type of product contained on the order. If it is out of line with that customer's pattern, the order will be held up and a call placed to the customer. If we are satisfied with the customers response the order will be released, if not it will be held until a more complete analysis of that customer can be done. Over the last six months we have discontinued service to several clinics that did not want to comply with our requirement for them to order a balanced formulary.

Regards, Robert

Robert Kent, PharmD
Quality Control & Compliance
Preferred Pharmaceuticals Inc.
www.preferredpharmaceuticals.com
Office: 714-777-3729
Cell: **Redacted**
rkent.ppi@att.net

PREFERRED Pharmaceuticals, Inc.
The Physician's Solution.

From: Brantley, Eric [mailto:EBrantley@QualiTestRx.com]
Sent: Monday, October 27, 2014 12:27 PM
To: RL Kent (rkentppi@att.net)
Subject: SOM

Mr. Kent,

I spoke with our Director of DEA Compliance. There is one final piece she needs clarification on. Regarding the identification of orders of unusual frequency, size or that deviate substantially from a normal pattern, exactly how are these orders identified. You stated that all orders that exceed the 50% mark for controlled substances are identified. How are quantities monitored if they are under 50% controlled substances? How is order frequency and order pattern monitored. Is it an algorithm that identifies these orders or is it a manual process? If manual, what are the steps taken? Please provide as much detail as possible so I can forward to her for final approval. I apologize for the amount of time this process is taking, but this is the final piece needed.

Thank you,

Eric Brantley
Manager, Customer Due Diligence & SOM
130 Vintage Dr. Huntsville, Al 35811
256-799-7848 direct
256-799-7126 fax
ebrantley@qualitestrx.com

Qualitest
an endo health solution

This e-mail transmission may contain confidential or legally privileged information that is intended only for the individual(s) or entity(ies) named in the e-mail address. If you are not the intended recipient or an agent responsible for delivering it to the intended recipient, you are hereby notified that any disclosure, copying, distribution, or reliance upon the contents of this e-mail is strictly prohibited. If you have received this e-mail transmission in error, please notify the sender immediately, so that Endo can arrange for proper delivery, and then please delete the message from your system. Thank you.
This e-mail transmission may contain confidential or legally privileged information that is intended only for the individual(s) or entity(ies) named in the e-mail address. If you are not the intended recipient or an agent responsible for delivering it to the intended recipient, you are hereby notified that any disclosure, copying, distribution, or reliance upon the contents of this e-mail is strictly prohibited. If you have received this e-mail transmission in error, please notify the sender immediately, so that Endo can arrange for proper delivery, and then please delete the message from your system. Thank you.